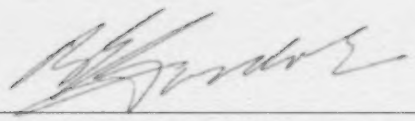
Canada Border Services Agency

2015–16

Departmental Performance Report



The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Minister's Message

As Minister of Public Safety and Emergency Preparedness, I am pleased to present to Parliament the Canada Border Services Agency's (CBSA) *2015–16 Departmental Performance Report*.

The CBSA plays a vital role in the security and prosperity of our country by facilitating legitimate travel and trade across the border smoothly and efficiently, while identifying and eliminating threats. The Agency carries out this mandate with professionalism and a commitment to service excellence, in a complex environment that is marked by constant change.

Over the course of 2015–16, the CBSA welcomed over 93 million travellers, processed over 16 million commercial shipments and collected over $30 billion in revenue. These impressive numbers are a result of an operational environment that functions around the clock to ensure our country is safe and secure. This past year saw the Agency meet another major challenge as we welcomed more than 26,000 Syrian refugees to our country's shores. The CBSA played a critical role in the success of this unprecedented Canadian humanitarian initiative by processing and screening the new arrivals quickly, thoroughly, and professionally.

In my role as Minister, I see the CBSA's impressive work on a daily basis. This organization is the front line in the security of our country and prosperity of our economy, and I can confidently say that the dedicated men and women of the CBSA are meeting their responsibilities with excellence, day in and day out.

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

Results Highlights

Who Was Involved?

13,774 FTEs*

What Funds Were Used?

$1,796,293,231

Results Highlights

- ✓ Welcomed over 93 million travellers, processed 16.1M commercial shipments and collected over $30B in revenue.
- ✓ Successfully migrated from a 30 year-old immigration system to the Global Case Management System and welcomed over 26,000 Syrian refugees to Canada.
- ✓ Continued to collaborate with our American counterpart agencies on the *Beyond the Border* (BtB) *Action Plan* to strengthen border security and promote economic prosperity between the two countries. As part of the *BtB Action Plan*, the CBSA made significant progress towards the full implementation of a number of initiatives including Entry/Exit, eManifest, and Interactive Advance Passenger Information (IAPI).
- ✓ Implemented phase one of the CBSA Assessment and Revenue Management System (CARM), a project to transform how the CBSA assesses, collects, manages and reports import revenue and trade information, through the deployment of the Accounts Receivable Ledger (ARL). Each month, ARL processed over 1.5 million assessment documents and 24,000 payments, representing $2.3B in revenue.
- ✓ Supported the Agency's workforce through the CBSA's People Strategy and the development of a workplace Mental Health Framework. The Agency also completed its ten-year Arming Initiative. At year-end, 6,492 officers had been successfully trained and equipped, which far exceeded the Agency's initial commitment of 4,800.

* Full-Time Equivalents (FTEs): A measure of the extent to which an employee represents a full person year charge against a departmental budget. Full time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Section I: Organizational Overview

Organizational Profile

Appropriate Minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional Head: Linda Lizotte-MacPherson

Ministerial Portfolio: Public Safety and Emergency Preparedness

Enabling Instruments: *Canada Border Services Agency Act; Department of Public Safety and Emergency Preparedness Act*

Year of Incorporation / Commencement: 2003

Organizational Context

Raison d'être

The CBSA provides integrated border services that support national security priorities and facilitate the flow of people and goods across the border.

Responsibilities

The CBSA, established by the *Canada Border Services Act*, is an integral part of the Public Safety Portfolio, which is responsible for integrated national security, emergency management, law enforcement, corrections, crime prevention and border management operations. Specific responsibilities of the CBSA include the following:

- administering legislation that governs the admissibility of people and goods into and out of Canada;
- identifying, detaining, and removing people who are inadmissible to Canada;
- interdicting illegal goods at Canada's border;
- protecting food safety, plant and animal health, and Canada's resource base;
- administering trade legislation and agreements, including the enforcement of trade remedies that protect Canadian industry;
- administering a fair and impartial redress mechanism; and
- collecting duties and taxes on imported goods.

Examples of Acts Administered by the CBSA

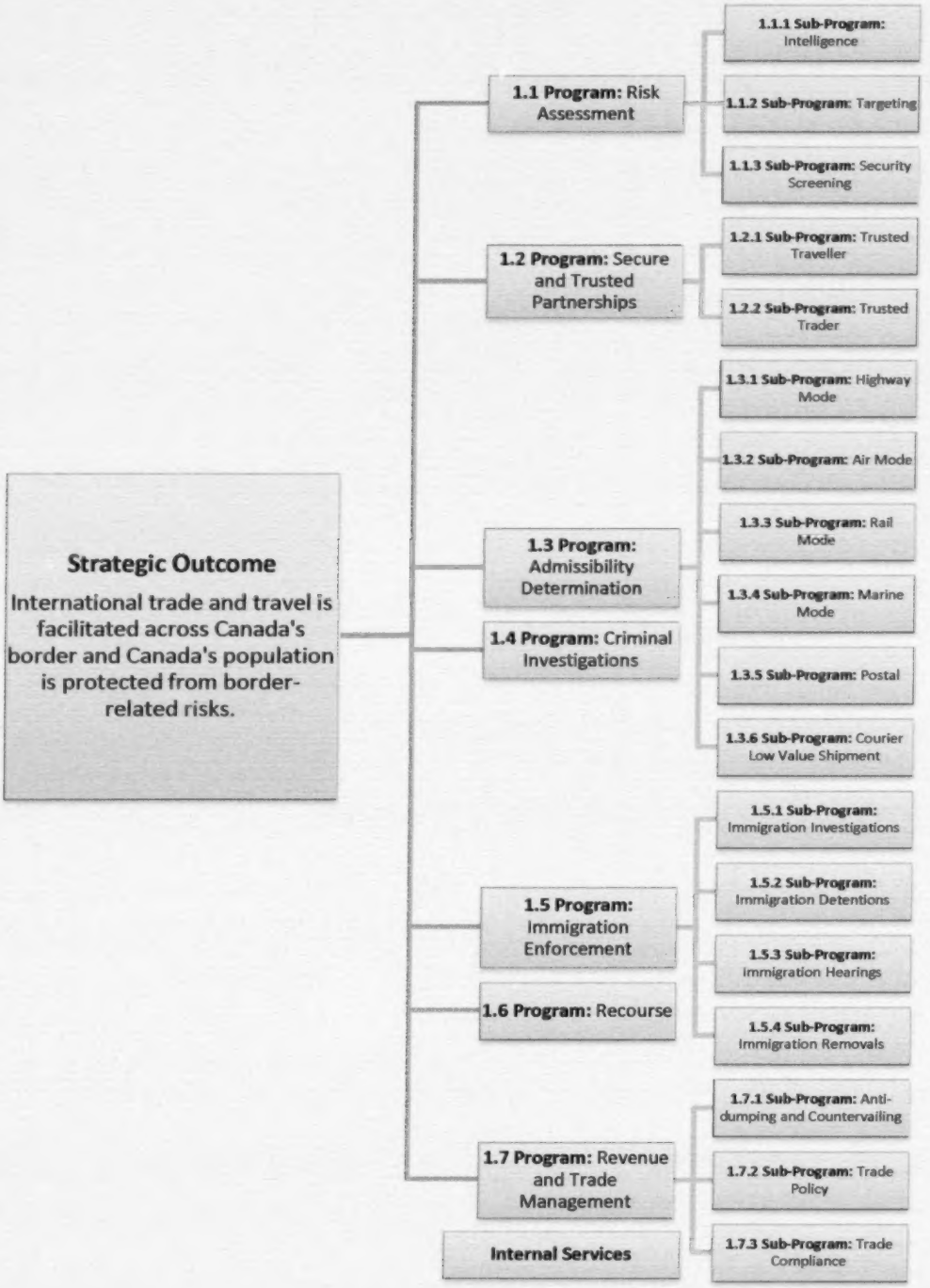
- *Agriculture and Agri-Food Administrative Monetary Penalties Act*
- *Citizenship Act*
- *Criminal Code*
- *Customs Act*
- *Customs Tariff*
- *Excise Act*
- *Excise Tax Act*
- *Export and Import Permits Act*
- *Food and Drug Act*
- *Health of Animals Act*
- *Immigration and Refugee Protection Act*
- *Plant Protection Act*
- *Special Import Measures Act*

CBSA Service Points

The CBSA provides services at multiple points across Canada and abroad, including the following:

- 117 land border crossings
- 71 sufferance warehouses
- 27 rail offices
- 226 airports
- 426 marine reporting sites
- 12 ferry terminals
- 10 cruise ship operations
- 217 commercial vessel clearance facilities
- 3 international mail processing centres
- 46 international offices
- 56 inland offices

Strategic Outcome and Program Alignment Architecture


Strategic Outcome
International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.
1.1 Program: Risk Assessment
1.1.1 Sub-Program: Intelligence
1.1.2 Sub-Program: Targeting
1.1.3 Sub-Program: Security Screening
1.2 Program: Secure and Trusted Partnerships
1.2.1 Sub-Program: Trusted Traveller
1.2.2 Sub-Program: Trusted Trader
1.3 Program: Admissibility Determination
1.3.1 Sub-Program: Highway Mode
1.3.2 Sub-Program: Air Mode
1.3.3 Sub-Program: Rail Mode
1.3.4 Sub-Program: Marine Mode
1.3.5 Sub-Program: Postal
1.3.6 Sub-Program: Courier Low Value Shipment
1.4 Program: Criminal Investigations
1.5 Program: Immigration Enforcement
1.5.1 Sub-Program: Immigration Investigations
1.5.2 Sub-Program: Immigration Detentions
1.5.3 Sub-Program: Immigration Hearings
1.5.4 Sub-Program: Immigration Removals
1.6 Program: Recourse
1.7 Program: Revenue and Trade Management
1.7.1 Sub-Program: Anti-dumping and Countervailing
1.7.2 Sub-Program: Trade Policy
1.7.3 Sub-Program: Trade Compliance
Internal Services

Operating Environment and Risk Analysis

The Agency operates in a complex and dynamic environment, where the exposure to risk is driven largely by factors beyond its control. International political and economic volatility, continual advancements in technology and increasing sophistication of organized crime create significant challenges for the Agency. Ensuring business plans mitigate key risks helps the CBSA achieve its priorities of securing the border strategically, streamlining and simplifying the border experience, advancing global border management and strengthening organizational resilience. The following section provides an overview of three of the top external risks that faced the Agency in 2015–16. The risks are placed within the context of the Agency's operating environment and key advancements that were made in 2015–16 are described.

Terrorist Activities: Terrorism is recognized as a national security threat as Canada has been identified as a target by certain extremist groups, such as the Islamic State of Iraq and the Levant. In 2015–16, terrorist attacks occurred in various western nations, such as the San Bernardino attack in December and the Brussels bombings in March. Events of these types have incited Canada to monitor its security measures to minimize the likelihood of similar events occurring on Canadian soil. In 2015–16, the Agency continued to leverage the overseas detection and capacity building work of CBSA intelligence officers.

Contraband: Over the past two decades, organized crime involving drug and currency trafficking, and the illegal movement of firearms, tobacco and vehicles has become increasingly sophisticated and presents enforcement complexity as it reaches beyond national jurisdictions. In 2015–16, the Agency continued to mitigate the contraband risk through ongoing collaboration with law enforcement partners and the work accomplished by a variety of enforcement teams. Further, a new commercial examination model was developed to improve the quality of examinations for imports and exports, which include data analytics, refined random examination rates and investments in large-scale imaging technology at high volume ports. In 2015–16, the Agency also completed 9,611 seizures of drugs valued at over $310 million, 441 seizures of 809 undeclared firearms and 4,198 seizures of 6,824 prohibited weapons, an increase over last year's seizure rates.

Food, Plant and Animal (FPA): The speed and ease with which travel and trade move around the globe has increased Canada's vulnerability to FPA-related threats. The economic and ecological impacts resulting from the introduction of dangerous FPA commodities (e.g., the Emerald Ash Borer and the Asian Carp) to Canada are considerable. With the CBSA participating in the negotiation and/or the implementation of no less than 12 free trade agreements in 2015–16, trade volumes continue to increase, and consequently a need for continued vigilance remains. Over the past year, the Agency continued to cooperate with the Canadian Food Inspection Agency and

industry to help ensure threats are identified and understood. In addition, the Agency continued to work towards its commitment to address container examination capacity challenges. In 2015–16 the Agency exceed its target for the percentage of marine containers targeted for contraband and FPA examinations that yielded a result. FPA targets in 2015–16 yielded results in 4.2% of cases.

Over and above managing these risks, the Agency continues to respond to other border-related risks, such as those associated with irregular migration, including human smuggling, as well as to keep a pulse on emerging risks.

The table below identifies the year-end implementation status of some of the key mitigation activities that were planned for 2015–16 to address these external risks.

Key Risks

Risk	Risk Response Strategy	Link to the Organization's Programs
Terrorist Activities *The risk that individuals/groups with links to terrorism, or materials to support terrorist activities, will enter, exit, or transit Canada.*	• Continue the development of the Entry/Exit system to record and reconcile biographical information on travellers who enter and depart Canada. (ongoing) • Passenger information system enhancements and scenario-based risk assessment: a three-year phased approach that will include enhancements to support new risk-based workflow and enhanced use of technology. (completed) • Advance information compliance monitoring and data quality improvements: multiple activities ongoing to systematically monitor Advance Commercial Information (ACI) and Advance Passenger Information (API) / Passenger Name Record (PNR) data to develop strategies to improve compliance. (completed)	• Risk Assessment • Admissibility Determination • Immigration Enforcement
Contraband *The risk that commercial quantities of contraband will enter or transit Canada.*	• Passenger information system enhancements and scenario-based risk assessments: a three-year phased approach that will include enhancements to support new risk assessments workflow and enhanced use of technology. (completed) • Advance information compliance monitoring and data quality improvements: multiple activities to systematically monitor ACI and API/PNR to develop strategies to improve compliance. (completed) • PMI: continue to work with the Canada Post Corporation (CPC) on the PMI by stabilizing the Vancouver Mail Centre	• Risk Assessment • Admissibility Determination

	and working with the CPC to design the future modernization of the remaining mail centres. (ongoing)	
Food, Plant and Animal *The risk that plant pests, invasive alien species, unsafe food, and/or plant and animal diseases will enter Canada.*	• Explore opportunities to expand the use of CBSA Business Intelligence capabilities to address FPA compliance, enforcement and performance measurement. (ongoing) • Development of an FPA monitoring framework to identify key stakeholders, timelines, and performance measurement indicators to ensure FPA risks are identified are addressed. (completed) • Advance information compliance monitoring and data quality improvements: multiple activities to systematically monitor ACI and API/ PNR to develop strategies to improve compliance. (completed)	• Risk Assessment • Admissibility Determination

Organizational Priorities

Name of Priority

Secure the Border Strategically

Description

Changes in traveller patterns and increasing commercial volumes give rise to new and evolving border-related risks such as terrorism, contraband concealment methods, and the spread of infectious diseases. At the heart of this challenge is the need to continue focusing the CBSA's energy and resources on travellers and goods that are of the highest risk. Strategically securing Canada's borders involves the use of high-quality information that integrates CBSA's intelligence gathering and analytics activities with enforcement statistics to manage border-related risks. By "pushing the border out," the CBSA can leverage cutting-edge technology and advanced analytics to improve the Agency's capacity to assess risks before their arrival in Canada.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Interactive Advance Passenger Information	Q1 2013	Q4 2018	On track	1.1 – Risk Assessment

Entry/Exit	Q3 2012	Q3 2018	On track	1.1 – Risk Assessment 1.3 – Admissibility Determination
Immigration Enforcement Improvements	Q3 2012	Ongoing	On track	1.1 – Risk Assessment 1.3 – Admissibility Determination 1.5 – Immigration Enforcement

Progress Toward the Priority

- The Agency progressed in implementing the Interactive Advance Passenger Information (IAPI) initiative which will allow the CBSA to work collaboratively with commercial air carriers to modernize the screening of air passengers prior to departure to Canada. The CBSA completed regulatory amendments and a Privacy Impact Assessment, held ongoing and frequent stakeholder engagements with air industry officials to ensure timely onboarding to the IAPI system and worked with Immigration, Refugees, and Citizenship Canada (IRCC) towards implementing IAPI and IRCC's electronic Travel Authorization (eTA) form.
- The Agency worked in partnership with the United States (U.S.) to advance the Entry/Exit Initiative, which will improve information sharing between the two countries in the specific areas of immigration, law enforcement and national security. To this end, in 2015–16 the Agency developed draft legislation that, when passed, will allow the CBSA to collect routine biographic information on all travellers who exit Canada.
- The CBSA continued to negotiate readmission arrangements to enhance the Agency's capacity to process foreign nationals and permanent residents in contravention of the *Immigration and Refugee Protection Act*. In 2015–16, readmission arrangements were ratified with Guyana and the Agency continued to work with its counterparts in Cuba and Jordan.

Name of Priority

Streamline and Simplify the Border Experience

Description

Advances in electronic technology, the use of biometric information, and the implementation of client-focused, self-service kiosks and portals continue to bring great benefits to border management helping the CBSA to quickly process travellers and get goods to their destination faster. By streamlining and simplifying the border experience, the CBSA leverages technology such as advanced screening and risk assessment programs to minimize delays and enable automated passage for low-risk travellers.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
eManifest	Q1 2007	Q4 2017	On track	1.1 – Risk Assessment 1.2 – Secure and Trusted Partnerships 1.3 – Admissibility Determination
Syrian Refugee Resettlement	Q3 2015	Q4 2017	On Track	1.1 – Risk Assessment 1.3 – Admissibility Determination Internal Services
CBSA Assessment and Revenue Management and the Accounts Receivable Ledger	Q3 2011	Q4 2020	On Track	1.7 – Revenue and Trade Management Internal Services
NEXUS Improvements	Q1 2009	Q3 2018	On Track	1.2 – Secure and Trusted Partnerships 1.3 – Admissibility Determination
Automated Border Clearance Plus	Q1 2015	Q2 2015	Completed	1.3 – Admissibility Determination
Postal Modernization	Q1 2014	Q4 2018	Delayed	1.1 – Risk Assessment 1.7 – Revenue and Trade Management

Single Window Initiative	Q1 2012	Q4 2017	On Track	1.3 – Admissibility Determination 1.7 – Revenue and Trade Management

Progress Toward the Priority

- In support of the electronic submission of ACI, the first eManifest regulation package was implemented on May 6, 2015, which represents significant effort within the Agency and with external stakeholders. When fully implemented, eManifest will require all carriers, freight forwarders and importers to send advance commercial information about their shipments electronically to the CBSA, allowing low-risk, legitimate trade to cross the border more efficiently.
- In 2015–16, the CBSA resettled more than 26,000 Syrian refugees in Canada under a tight timeline by introducing a new, integrated and streamlined process for security screening refugee applications, finalizing identity verification and screening for signs of illness.
- The Agency successfully implemented its first phase of the CBSA Assessment and Revenue Management System (CARM), including the deployment of the accompanying ARL, which modernizes systems and processes that support the assessment, collection and reporting of revenue from importers.
- The Agency reduced traveller processing times by adding new NEXUS lanes, replacing aging equipment at land ports of entry (POEs), and adding more NEXUS kiosks at Canada's busiest airports.
- The CBSA expanded the Automated Border Clearance Plus (ABC+) initiative to include U.S. citizens who are now eligible to use an ABC+ kiosk at the Pearson, Vancouver International, and Trudeau airports. ABC+ kiosks present a secure and viable alternative for border processing through the use of self-service technology.
- The Agency continued its efforts to enhance service along the Canada-U.S. border by launching the Small and Remote Ports of Entry Traveller Processing Pilot at the Morses Line, Quebec POE, and will be analyzing the lessons learned for this initiative.
- In support of the postal modernization effort, the Agency is working in close collaboration with the CPC to identify lessons learned from postal modernization efforts at the Vancouver International Mail Centre. These lessons will support the modernization of mail centres in Toronto and Montreal and will inform the development of an electronic commerce strategy aimed at strengthening the secure and efficient movement of international mail while facilitating the flow of increasing volumes.
- In 2015–16, seven government departments and agencies came onboard the CBSA's Single Window Initiative (SWI), which allows importers to electronically submit customs and regulatory information to the Government of Canada.

Name of Priority

Advance Global Border Management

Description

Advancing global border management entails working with partners in the international community to further Canada's interests in border facilitation and security. The CBSA will continue to partner with U.S. Customs and Border Protection (CBP) on shared interests, such as

implementation of the *Beyond the Border Action Plan* initiatives and intercepting prohibited handguns and assault weapons before they reach Canadian communities. The CBSA will also pursue this priority through strategic engagement with international organizations (i.e., border management intelligence agencies, the World Customs Organization and World Trade Organization), and negotiation of bilateral and multilateral agreements to improve security and service delivery.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Mutual Recognition Arrangements with the European Union (EU), Israel and Mexico	EU Q4 2013 Mexico Q2 2014 Israel Q3 2013	Q4 2017	On Track	1.2 – Secure and Trusted Partnerships
Canada-European Union Passenger Name Record Treaty	Q1 2016	Q4 2017	On Track	1.1 – Risk Assessment 1.3 – Admissibility Determination

Progress Toward the Priority

- The Agency worked towards finalizing negotiations with the U.S., Mexico, Israel and EU member states on the Trusted Trader Mutual Recognition Arrangement (MRAs), which is designed to facilitate and enhance trade between members. The MRAs are expected to be signed over the course of 2016–17.
- The Agency continued to work towards finalizing the PNR treaty with the EU in 2016–17. The European Parliament has delayed the signing of the treaty pending an opinion of the Court of Justice of the European Union. In addition, the Agency continued to engage international stakeholders over the past year, particularly in support of the work of International Civil Aviation Organization (ICAO) and International Air Transportation Association (IATA) through attendance at international meetings and contributing to the development of international standard documents.
- The Agency continued its work ensuring importers have access to the information they need to comply with trade obligations.

Name of Priority

Strengthen Organizational Resilience

Description

The CBSA relies on its engaged, high-performing workforce, modern business processes and the strategic use of information technology to achieve its goals. Adapting to a changing operating environment in times of fiscal restraint requires efficient and effective use of the Agency's resources. The CBSA is shifting its day-to-day activities from primarily processing transactions, to more intelligence-based activities informed by risk assessments and performance results. This shift requires investing in modern infrastructure, recruiting and developing employees with advanced analytical skills, and supporting management excellence. It also requires using innovative information technologies and data analytics to provide the necessary performance information for strategic and frontline decision-making. This shift is supported by the CBSA People Strategy, the Agency's plan to enable a skilled and high-performing work force, as well as strategies to address mental health (i.e., post-traumatic stress disorder and depression).

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
CBSA People Strategy	Q1 2015	Ongoing	On Track	Internal Services
Mental Health Strategy	Q2 2016	Q4 2019	On Track	Internal Services
Arming Initiative	Q3 2006	Q4 2016	Completed	1.3 – Admissibility Determination
Transition to CBSA Global Case Management System	Q3 2015	Q4 2015	Completed	Internal Services

Emergency Management practices*	Q1 2015	Q4 2016	On Track	Internal Services*
Recourse Modernization	Q3 2012	Ongoing	On Track	1.6 Recourse
Financial Management Transformation	Q2 2015	Q4 2018	On track	Internal Services

Progress Toward the Priority

- In support of its employees, the CBSA developed a *People Strategy* that focuses on three pillars: developing our workforce; supporting leadership; and, creating an enabling environment.
- The Agency developed a Mental Health Strategy and rolled out supporting training that will promote understanding, raise awareness and encourage dialogue to enhance employee well-being and resilience.
- In March 2016, the Agency successfully completed its 10-year implementation of the Arming Initiative. At year-end, 6,492 officers had been successfully trained and equipped, which far exceeded the Agency's initial commitment of 4,800.
- The Agency transitioned from the 30-year old Field Operations Support System (FOSS) system to the Global Case Management System (GCMS), which provides the Agency with a modern, integrated tool for all domestic and international offices for immigration cases.
- The Agency continued to work with Public Safety Canada to further align and strengthen the Agency's approach to operational emergency management practices with those of the U.S. through its involvement in unplanned real time events, exercises to test existing and new operational mechanisms, operational working groups and related work plans.
- The CBSA delivered on its commitment to implement the Recourse Content Management System, to modernize the Recourse Program and its information management systems. The Agency implemented process enhancements that eliminated a backlog in enforcement appeals and significantly improved client service. In addition, the Agency implemented Issue-Based Trade Appeals nationally, which simplified and streamlined the process for businesses to submit, and the Agency to consider, trade appeals.
- The Agency continued to strengthen its Financial Management Transformation initiative by delivering four new financial policy instruments; updating the Financial Delegation of Authority; and providing over 800 financial delegated managers with training.

* Emergency Management practices were presented in the CBSA's Report on Plans and Priorities (RPP) for 2015–16 under Internal Services. The outcome of the initiative aligns more closely with CBSA programs under the priority Secure the Border Strategically, and will be realigned for future reports.

For more information on organizational priorities, see the Minister's mandate letter.

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	Difference (actual minus planned)
1,774,214,921	1,872,675,101	1,951,802,111	1,796,293,231	-76,381,870

*The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and Treasury Board of Canada Secretariat's (TBS) central votes such as collective agreements, severance payments, parental benefits and vacation credits.

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
13,707	13,774	67

In 2015–16, the Agency's appropriation through the Main Estimates increased by $76.3 million through the Supplementary Estimates. The increase is mainly attributable to the following initiatives: 1) Supporting the Government of Canada's commitment to resettle more than 26,000 Syrian refugees; 2) Expanding biometric screening in Canada's immigration system; and 3) Improving the integrity of the CBSA's front line operations. In addition, the Agency also received transfers of $27 million from TBS central votes (for collective agreement increases and the reimbursement of costs related to severance payments, parental benefits and vacation credits). Lastly, the Agency received $76 million of the previous year's unused authorities, as per the Agency's two-year appropriation.

In 2015–16, the Total Authorities of $1,951.8 million included $90.4 million in frozen allotments (funding not available for use in the year) mainly due to re-profiling of funding to future years related to revisions to the implementation timelines of several major projects. As a result, in comparison to the Actual Spending, $65.1 million of 2015–16 authorities will be made available for use in 2016–17, which represents 3.3% of the Total Authorities in 2015–16.

Budgetary Performance Summary

Budgetary Performance Summary for Program(s) and Internal Services (dollars)

Programs and Internal Services	2015–16 Main Estimates	2015–16 Planned Spending *	2016–17 Planned Spending	2017–18 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)
Risk Assessment	162,698,196	171,596,479	162,510,532	160,945,408	188,842,605	196,232,431	181,814,888	167,659,404
Secure and Trusted Partnerships	39,094,941	41,903,422	35,243,046	35,170,050	41,131,584	32,177,618	42,228,468	40,998,175
Admissibility Determination	949,587,807	1,005,063,014	901,059,087	913,327,832	1,054,671,860	899,788,811	982,394,090	816,408,042
Criminal Investigations	26,079,013	26,600,469	33,348,629	26,078,277	29,242,577	31,193,842	37,290,323	31,415,641
Immigration Enforcement	146,023,258	159,242,116	128,654,073	129,072,690	148,959,594	161,969,717	186,711,928	173,297,292
Recourse	11,473,302	11,277,889	11,485,183	11,485,877	11,474,246	11,322,864	13,359,832	11,919,916
Revenue and Trade Management	102,179,578	98,440,479	80,336,485	68,042,143	102,242,056	84,407,179	88,403,795	90,169,773
Internal Services	337,078,826	358,551,233	320,402,518	319,069,769	375,237,589	379,200,769	468,941,046	518,243,259
Total	**1,774,214,921**	**1,872,675,101**	**1,673,039,553**	**1,663,192,046**	**1,951,802,111**	**1,796,293,231**	**2,001,144,370**	**1,850,111,502**

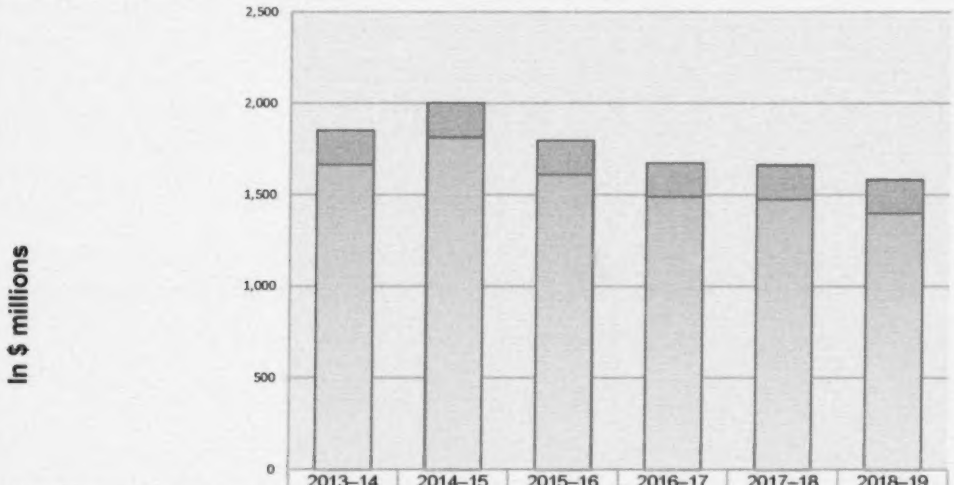
*The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

The Agency continues to move forward with a revision to its Program Alignment Architecture (PAA) as described in the Agency 2016–17 RPP, which will facilitate improved financial planning, monitoring and reporting. The Agency has communicated to TBS that it plans on reporting at the Sub-Program level in the 2018–19 fiscal year, under the recently approved *Policy on Results*, replacing the former *Management, Resource and Results Structures Policy*.

Historically, a portion of expenditures were reported under Internal Services which should have been budgeted and charged to other Program activities. The Agency will continue to further review and refine its Internal Services expenditures, as part of the new *Policy on Results*.

Departmental Spending Trend

Figure 1: CBSA Spending Trend for Program Expenditures ($millions)



	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Sunset Programs – Anticipated	0	0	0	1	7	0
Statutory	187	189	187	185	184	182
Voted	1,663	1,812	1,609	1,487	1,473	1,398
Total	1,850	2,001	1,796	1,673	1,663	1,580

In 2013–14, the Agency met its Deficit Reduction Action Plan (DRAP) savings targets of $72.8 million. However, the net increase in the Agency's spending was primarily due to investment in initiatives committed to in the *BtB Action Plan*.

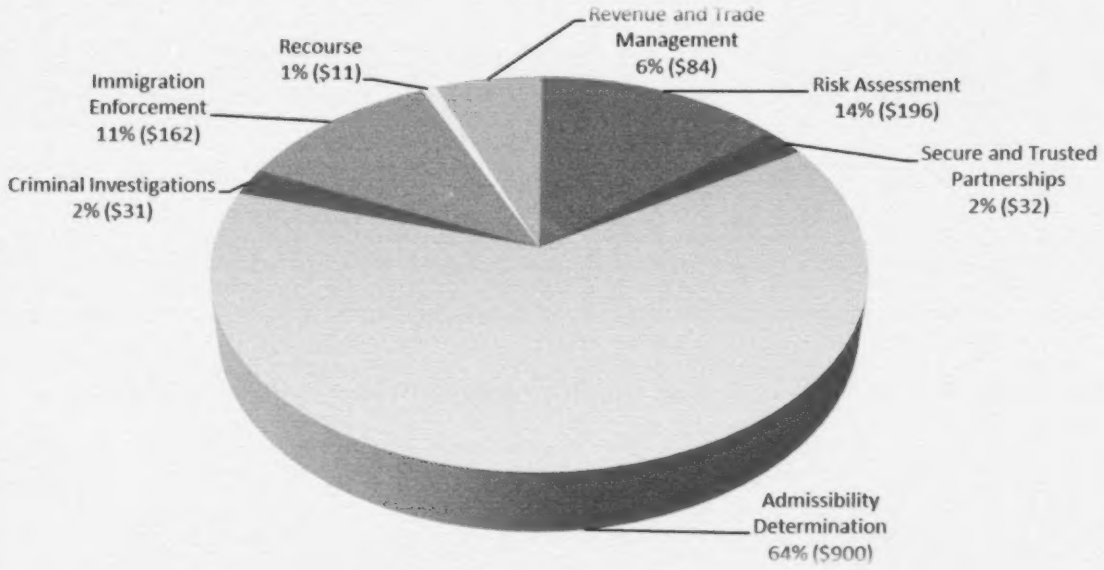
In 2014–15, the Agency's Actual Spending was higher due to the one-time severance payouts of $155.6 million, resulting mostly from the recent collective agreement for border services officers (FB classification), and a reimbursement of $39.2 million attributed to the Government of Canada's one-time transitional payment as it moves to a pay-in-arrears pay system.

In 2015–16, the Agency's Actual Spending was lower than the previous year mainly due to the one-time severance payouts and the one-time transitional payment of $194.8 million occurring in the 2014–15 only. Also, the Agency's unused authority from the previous year (carry forward) decreased by $67.9 million ($143.9 million in 2014–15 and $76.0 million in 2015–16), which contributed to lower expenditures in 2015–16. The decommissioning and transitioning of the FOSS System to IRCC's GCMS has further decreased CBSA's expenditures in 2015–16 by $10.2 million. In addition, the *BtB Action Plan* approved funding decreased in 2015–16 and thus the Agency's expenditures slightly decreased by $5.9 million from 2014–15 to remain in its respective authority. Lastly, the implementation phase of the Arming Initiative came to a close

on March 31, 2016. As a result, the approved funding and the expenditures decreased in the last year of this phase by $4.9 million.

The Agency's Planned Spending is being further reduced in 2016–17 through to 2018–19 due to the ongoing Budget 2012-DRAP savings of $143.4 million, and the scheduled completion of several large projects and *BtB* initiatives.

Figure 2: Breakdown of CBSA Expenditures by Programs ($ millions)



Expenditures by Vote

For information on the CBSA's organizational voted and statutory expenditures, consult the Public Accounts of Canada 2016.[i]

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending With the Whole-of-Government Framework[ii] (dollars)

Program	Spending Area	Government of Canada Outcome	2015–16 Actual Spending
Risk Assessment	International Affairs	A safe and secure world through international engagement	196,232,431
Secure and Trusted Partnerships	International Affairs	A safe and secure world through international engagement	32,177,618
Admissibility Determination	Social Affairs	A safe and secure Canada	899,788,811
Criminal Investigations	Social Affairs	A safe and secure Canada	31,193,842
Immigration Enforcement	Social Affairs	A safe and secure Canada	161,969,717
Recourse	Economic Affairs	A fair and secure marketplace	11,322,864
Revenue and Trade Management	Economic Affairs	A fair and secure marketplace	84,407,179

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	109,718,368	95,730,043
Social affairs	1,190,905,599	1,092,952,370
International affairs	213,499,901	228,410,049

Financial Statements and Financial Statements Highlights

Financial Statements Highlights

For financial reporting purposes, the activities of the CBSA have been divided into two sets of financial statements: Agency Activities and Administered Activities. The Agency Activities financial statements include those operational revenues and expenses which are managed by the CBSA and utilized in operating the organization. The Administered Activities financial statements report on tax and non-tax revenues, assets and liabilities administered on behalf of the federal, provincial and territorial governments. One reason for the distinction between Agency Activities and Administered Activities is to facilitate the assessment of the administrative efficiency of the CBSA in achieving its mandate.

Agency Activities

Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2016 ($ thousands)

Financial Information	2015–16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015–16 planned)	Difference (2015–16 actual minus 2014–15 actual)
Total expenses	1,894,110	1,894,280	1,916,985	170	-22,705
Total revenues	18,430	19,868	18,191	1,438	1,677
Net cost of operations before government funding and transfers	1,875,680	1,874,412	1,898,794	-1,268	-24,382

The decrease of $23 million in total expenses from that of previous fiscal year mainly relates to a $39 million increase in non-salary expenses and a decrease of $62 million in salaries and employee future benefits. This was largely due to the majority of severance being paid out in 2014–15.

The increase of $2 million in total revenues from that of previous fiscal year mainly relates to higher revenues obtained from NEXUS and food inspection fees.

Agency Activities

Condensed Statement of Financial Position (unaudited) As at March 31, 2016 ($ thousands)

Financial Information	2015–16	2014–15	Difference (2015–16 minus 2014–15)
Total net liabilities	335,774	353,357	-17,583
Total net financial assets	167,157	173,515	-6,358
Departmental net debt	168,617	179,842	-11,225
Total non-financial assets	954,781	873,132	81,649
Departmental net financial position	786,164	693,290	92,874

The decrease of $18 million in total net liabilities is mainly attributable to a decrease of $6 million in accounts payable and accrued liabilities and a decrease of $6 million in vacation pay and compensatory leave. The former is mainly due to a decrease in the amount owed to TBS for the Agency's contribution to the employee benefit plans. The latter is mainly due to a percentage reduction in the amount of employees with 30 years of service. The decrease of $6 million in total net financial assets is mainly attributable to a decrease of $4 million in the Consolidated Revenue Fund (CRF), which is mainly due to timing differences between the charging of authority and the actual payment of cash for employee salaries. The increase of $82 million in total non-financial assets is mainly due a net book value increase of $130 million for internally developed informatics software. The change in net financial position reflects the changes in assets and liabilities.

Administered Activities

Condensed Statement of Administered Revenues (unaudited) For the Year Ended March 31, 2016 ($ thousands)

Financial Information	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2014–15 actual)
Tax revenues	30,586,361	29,045,249	1,541,112
Non-tax revenues	20,514	29,704	-9,190
Bad debt	-415	50,664	-51,079
Net results	30,607,290	29,024,289	1,583,001

Note: The CBSA's Administered activities are not subject to produce Future oriented financial Statements. Therefore, no 2015–16 planned results are presented in this statement.

Total revenues reported within the administered activities financial statements were $30,607 million for 2015–16, an increase of $1,583 million (5.5 percent) over the total revenues of $29,024 million for 2014–15. These results are supported by trade data from Statistics Canada which show a year over year increase in imports of 3.2 percent. In addition, the removal of the General Preferential Tariff from 72 countries on January 1, 2015 also contributed to this increase.

Administered Activities

Condensed Statement of Administered Assets and Liabilities (unaudited) As at March 31, 2016 ($ thousands)

Financial Information	2015–16	2014–15 (restated)	Difference (2015–16 minus 2014–15)
Total administered assets	3,200,740	3,223,028	-22,288
Total administered liabilities	252,610	240,373	12,237
Net amount due to the CRF of the Government of Canada	2,948,130	2,982,655	-34,525
Total administered liabilities and net amount due to the CRF of the Government of Canada	3,200,740	3,223,028	-22,288

Note: The comparative figures for fiscal year 2014–15 have been restated to reflect a retroactive adjustment to the allowance for doubtful accounts.

The total administered assets have shown a decrease of 0.7 percent which is attributed to a combination of increased cash on hand and decreased accounts receivable – external parties compared to fiscal year 2014–15. Although economic activities have increased year over year, the timing of accounts receivables – external parties' collections and deposits to the consolidated revenue fund have resulted in an overall decrease of total administered assets compared to fiscal year 2014–15.

The total administered liabilities have shown an increase of 5.1 percent compared to fiscal year 2014–15. The increase in total administered liabilities is mainly attributed to an increase in the accounts payable to other government departments and agencies.

Financial Statements

The CBSA's financial statements are available on the Agency's website at http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2016/dpr-rpp-eng.html.

Section III: Analysis of Programs and Internal Services

Highlights

- In 2015–16, the CBSA laid charges in 57 complex cases and in 327 port prosecution cases. Two notable examples are the May 2015 conviction of an individual charged with 21 counts of arranging marriages of convenience for a substantial fee, and the August 2015 conviction of an individual for engaging in a pattern of acquiring illegally imported stun guns. In both cases the individuals were found guilty and sentenced, and in the case of the stun guns, fined.
- Highway travellers reached the primary inspection booth within 10 minutes Monday-Thursday, and within 20 minutes Friday-Sunday 97.2% of the time, which exceeded the Agency's service standard of 95%.

Programs

Program 1.1: Risk Assessment

Description

The Risk Assessment program "pushes the border out" by seeking to identify high-risk people, goods and conveyances as early as possible in the travel and trade continuum to prevent inadmissible people and goods from entering Canada. This benefits the travelling public and the trade community by enabling the Agency to focus its examination and interdiction activities on high-risk people and goods, thereby facilitating the entry of low-risk travellers and goods. The Agency uses a variety of threat and risk assessment methodologies, intelligence and supporting technologies to identify potential risks to the security and safety of people and goods.

Program Performance Analysis and Lessons Learned

In 2015–16, the CBSA continued work to modernize tools to manage risks at the earliest point in the travel and commercial streams. To advance the IAPI initiative under the *BTB Action Plan*, the CBSA finalized regulatory amendments and a Privacy Impact Assessment for the IAPI initiative, based on extensive consultations with stakeholders and industry. Over the course of the year, 68 commercial air carriers were on boarded to the system which ensures that air carriers are able to provide board/no-board messages prior to flight departures to Canada. The CBSA continued to advance the IAPI initiative by collaborating with Public Safety Canada and Transport Canada to establish requirements for the Passenger Protect Program/Secure Air Travel Act program, led by Public Safety Canada. This initiative will assist airlines in identifying and

preventing individuals who may pose a threat to aviation security and prevent them from boarding flights to Canada.

In 2015–16, the CBSA delivered on its commitment to improve the API/PNR program to enhance the Agency's risk assessment. All commercial air carriers are required to share basic identifying information as well as reservation information on every passenger they transport to Canada, thus enabling the Agency to conduct pre-arrival risk assessments. The CBSA worked with international counterparts to support the ratification of the Agreement between Canada and the European Community on the processing of API/PNR, which will allow the Agency to screen and issue board/no-board messages prior to departure for all passengers flying to Canada. However, the European Parliament has delayed the signing of the treaty until October 2016, pending an opinion of the Court of Justice of the European Union.

The Agency also advanced eManifest, a major initiative that transformed the commercial screening process for Canada-bound goods while ensuring that Canada's border processes are secure and compatible with North American and international standards. eManifest regulations came into force in January 2016, giving the Agency authority to require pre-arrival electronic information on commercial goods from carriers in all modes of transportation. Regulatory changes enable the Agency to issue Administrative Monetary Penalties (AMPS) when the information is not filed with mode specific timelines. The CBSA uses pre-arrival information to perform a risk assessment of the goods before they actually arrive in Canada. The Agency also enhanced regulatory requirements for ACI and initiated policy analysis to inform the development of a regulatory amendment package for the collection of Advance Trade Data.

In 2015–16, significant progress was made towards preparing for the launch of a new eManifest risk assessment tool. In support of this launch, human resources have been mobilized to design, develop and implement commercial risk indicators, governance has been approved and a committee was established to coordinate the review, implementation and management of commercial risk capabilities.

Finally, in 2015–16, the CBSA worked with its Government of Canada security screening partners to improve processes and better mitigate risk. Specifically, the Agency collaborated with its partners to improve the performance of the Security Screening Program through active performance measurement and monitoring, and has identified and implemented short-term measures with IRCC and Canadian Security Intelligence Service (CSIS) to improve the efficiency of security screening processes. These improved processes were instrumental in the processing of more than 26,000 Syrian refugees.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
162,698,196	171,596,479	188,842,605	196,232,431	24,635,952**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is higher than the planned spending by $24.6 million mainly due to the realignment of the eManifest initiative spending. The original planned spending was associated to Risk Assessment, Admissibility Determination and Revenue and Trade Management; however, the actual spending was mainly under Risk Assessment which better aligns with the project core responsibilities. The remaining variance is attributable to the increase in spending for funding received in Supplementary Estimates (Responding to the Syrian refugee crisis; Protection of classified information in immigration proceedings (Division 9); and additional investigative resources to counter terrorism [Foreign Fighters]) and spending for paylist expenditures reimbursed through TBS central Vote 30.

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
1,051	1,183	132

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Potential threats to the safety and security of Canada, such as inadmissible goods and people, are identified, assessed and intercepted prior to arrival	Percentage of threats that led to an enforcement action or inadmissibility recommendation	18.00%	10.40%*

*The Risk Assessment target is comprised of Lookouts, Intelligence, Security Screening and Targeting identified threats versus resultant outcomes. The total number of threats identified has increased in general (with the corresponding results linked to those threats staying about the same); therefore the ratio has decreased for this fiscal year to 7.6%. Percentage of threats that led to an enforcement action or inadmissibility recommendation continues to be constant; 10.4% over the past four quarters.

Program 1.2: Secure and Trusted Partnerships

Description

Through the Secure and Trusted Partnerships Program, the CBSA works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (i.e., the World Customs Organization (WCO) SAFE Framework of Standards) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus examination efforts on identifying travellers and traders of unknown or higher risk.

Program Performance Analysis and Lessons Learned

To meet its commitment of reducing processing times for Trusted Traveller members, the Agency implemented a NEXUS eGate Pilot in 2014 which extended the hours of service for NEXUS members. The pilot project has since ended and the Agency is currently analysing the results, with recommendations for the way forward expected to be finalized in 2016–17. To further facilitate low-risk travel, the Agency signed a Memorandum of Understanding with the U.S. and Mexico under the North American Leaders Summit commitment to expand the Trusted Traveller Program to Mexican nationals in 2016–17. This will allow Canadian NEXUS members to apply for reciprocal benefits from Mexico. Building on this success, the CBSA also advanced trilateral discussions with the United Kingdom on a similar arrangement. Additionally, the Agency continued to deliver on commitments outlined in the joint Outreach and Awareness Plan by conducting enrolment blitzes, participating in joint events to promote the NEXUS program, announcing the implementation of two new NEXUS lanes, as well as continuing to refine our web content to ensure that the travelling public has access to the latest NEXUS-related information.

In support of the Trusted Trader component of this Program, the CBSA worked towards finalizing MRA negotiations with the Customs administrations of Mexico, Israel and the EU regarding their respective Trusted Trader programs, which are designed to enhance security and facilitate trade between countries. The MRAs are expected to be signed over the course of 2016–17. In further support of Trusted Traders, the Agency implemented an eApplication which is an electronic application form that enables companies to provide required trade information to the CBSA electronically, thereby reducing members' administrative efforts. The CBSA completed the domestic launch of its Trusted Trader electronic portal and implemented the harmonization feature for highway carriers between the CBSA portal and the Customs-Trade Partnership Against Terrorism portal (C-TPAT) in the U.S. This harmonization is geared towards facilitating

the exchange of information between the Canadian and American trusted trader portals. Beginning with highway carriers, other lines of business will be harmonized and implemented through subsequent system releases. Harmonization work will continue in 2016–17.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
39,094,941	41,903,422	41,131,584	32,177,618	-9,725,804**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is lower than the Planned Spending by $9.7 million. The majority of the variance is related to information system development and implementation delays caused by the following:

- Trusted Trader portal, Harmonization and Free and Secure Trade (FAST) Expansion projects. In addition, the lane and construction costs for the NEXUS Enhancement Project were lower than expected in 2015–16;
- The complexity of developing joint portal interoperability;
- U.S. CBP's C-TPAT Portal challenges has impeded US CBP capacity to focus resources on harmonization; and
- Problems/delays with implementation of harmonization functionality for Partners in Protection/ C-TPAT highway carriers have negatively impacted moving forward with next phases of the project. Contributing factors to the technical issues included some inadequately articulated harmonization business requirements and misinterpretation of some bi-national system documentation by both countries.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
370	411	41

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Capacity to focus on high-risk people and goods at ports of entry is increased	Percentage increase in trusted traveller programs membership from previous fiscal year	12.00%	12.50%

	Number of approved memberships from total applications to trusted trader programs	80	133*
	Average time savings for NEXUS members at land ports of entry (average processing time in NEXUS lanes versus conventional lanes)	5 seconds	34 seconds**

*The total new Trusted Trader Members exceeded the target of 80 new members by 53 members or a 66% increase in the year 2015–16. As the target represents a minimum baseline, the high membership growth indicates interest in Trusted Trader program benefits.

** The target for average time savings for NEXUS members will be revised; it is currently based on an older methodology that no longer applies. The current methodology extracts NEXUS and Integrated Primary Inspection Line (IPIL) Highway data by conveyance passage for the 21 POEs outfitted with NEXUS.

Program 1.3: Admissibility Determination

Description

Through the Admissibility Determination program, the CBSA develops, maintains and administers the policies, regulations, procedures and partnerships that enable (Border Services Officers (BSOs) to intercept people and goods that are inadmissible to Canada and to process legitimate people and goods seeking entry into Canada within established service standards. In addition, the Agency develops, maintains and administers the policies, regulations, procedures and partnerships to control the export of goods from Canada.

In the traveller stream, BSOs question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. Border services officers will then make a decision to grant entry or refer a person for further processing (i.e., payment of duties and taxes, issuance of a document), and/or for a physical examination.

In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. Border services officers review the status of pre arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a border services officer may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized, released or penalties imposed.

With some exceptions, all goods being exported from Canada must be reported "in writing" to the CBSA.

Program Performance Analysis and Lessons Learned

The Government's immigration screening process was put to an extreme test over the past year for the expedited processing of more than 26,000 Syrian refugees within a four month timeframe. The CBSA collaborated with IRCC and CSIS, as well as international non-governmental organizations like the United Nations High Commission for Refugees, to ensure that the standard screening processing could be completed as efficiently as possible, while safeguarding the country's security.

Significant progress was also made to support the Agency's workforce in 2015–16. For example, the CBSA successfully completed its ten year Arming Initiative on time and under budget in support of employee training and development initiatives. By the end of the 2015–16 fiscal year, 6,492 officers had been successfully trained and equipped, which far exceeded the Agency's initial commitment of 4,800 officers. The Agency also had 284 Officer trainees enter the armed workforce and promoted 301 officer trainees to BSOs in 2015–16. In addition, the CBSA College's Curriculum Review took centre stage this past fiscal year. The Review's Technology Enabled Learning initiative was also completed, and 71 courses were converted to online or a mix of online and classroom learning products.

In 2015–16, the Agency made significant progress towards achieving its commitments that support the traveller component of the Admissibility Determination Program. For example, the Agency obtained approval and began drafting corresponding legislation to implement the Canada – U.S. *Agreement on Land, Rail, Marine, and Air Transport Preclearance*, which will facilitate the crossing of low-risk travellers into Canada. Final approval by both countries is pending. The Agency also worked in partnership with the U.S. to advance the Entry/Exit initiative, to improve information sharing between Canada and the U.S. in the specific areas of immigration, law enforcement and national security.

On March 10, 2016, Prime Minister Trudeau and President Obama announced that both countries will fully implement a system to exchange basic biographic entry/exit information at the land border. To this end, in 2015–16 the Agency developed draft legislation that, when passed, will allow the CBSA to collect routine biographic information on all travellers who exit Canada. Furthermore, the CBSA expanded the eligibility of ABC+ kiosks, which present a secure and viable alternative for border processing through the use of self-service technology to American citizens at Pearson, Vancouver International and Trudeau airports.

In further support of efficient border clearance processes and the capacity to electronically capture traveller entry data, the Agency progressed towards achieving its commitment to deploy wireless handheld devices at select POEs. In 2015–16, the CBSA completed the installation of

the wiring, cabling and access points for Wi-Fi accessibility to support the use of handheld devices at 19 POEs in Quebec and select sites in Ontario and British Columbia, while the remaining 48 POEs installations are set to be completed by Spring 2017.

Another initiative supporting the Admissibility Determination Program is the implementation of Radio Frequency Identification (RFID) technology at POEs. In 2015–16, the Agency awarded a contract from which RFID equipment can be procured as well as updated Memoranda of Understanding with provinces to allow access to Canadian issued Enhanced Driver's Licences information. In the 2016–17, the CBSA will install the technology at select ports of entry and will continue to work with U.S. counterparts in order to access traveller data from U.S. RFID enabled documents.

In 2015–16, the Agency launched the Small and Remote Ports of Entry Traveller Processing Pilot initiative at Morses Line, Quebec, which will test the viability of using technology to process travellers remotely at 24/7 access points.

In addition, the Agency made significant progress towards achieving its commitments in support of the commercial component of the Admissibility Determination Program. For example, the Agency implemented the SWI Integrated Import Declaration, a key *BtB Action Plan* initiative that simplifies the process for importers to submit import information in compliance with customs and other government regulations by providing them with a single, electronic process. The Agency successfully onboarded seven government departments and agencies to the initiative (the Canadian Food Inspection Agency, Environment and Climate Change Canada, Global Affairs Canada, National Resources Canada, Health Canada, the Public Health Agency of Canada and Transport Canada), while the remaining two, (the Canadian Nuclear Safety Commission and the Department of Fisheries and Oceans) will be onboarded by the end of the 2016–17 fiscal year.

In 2015–16, the Agency continued to work towards the implementation of the eManifest initiative through the successful development and passage of advance trade data requirements which require carriers in the highway and rail modes to send advance commercial information about their shipments to the CBSA electronically. In addition to supporting importers, the CBSA made progress on its commitments to exporters by finalizing the scope of the export system to replace the Canadian Automated Export Declaration system (CAED). The Agency established a CAED working group with Statistics Canada to discuss project deliverables including, but not limited to, business requirements and the business case. The working group meets on a monthly basis.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
949,587,807	1,005,063,014	1,054,671,860	899,788,811	-105,274,203**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is lower than the Planned Spending by $105.3 million. The majority of the variance ($80.8 million) is related to the revision to the implementation timelines associated with several major projects including Entry-Exit and Border Infrastructure as part of the *BtB Action Plan* and Biometrics Expansion. The resulting surplus will be reinvested in the remaining development activities of those projects in 2016–17 and future years. The remaining variance is attributable to the realignment of the spending by Program of the eManifest project as previously described under Risk Assessment.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
7,655	7,449	-206

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People and goods who are inadmissible to Canada are intercepted at ports of entry	Percentage of people examined who are found inadmissible	3.20%	3.20%
	Percentage of imported commercial goods examined that result in seizure action in the marine, highway, air and rail modes of importation	0.05%	0.08%
Legitimate people entering Canada at a land port of entry are processed within established service standards	Percentage of people reaching the primary inspection booth within the service standard (10 minutes on weekdays; 20 minutes on weekends and holidays)	95.00%	97.20%

Program 1.4: Criminal Investigation

Description

Under the Criminal Investigations program, the CBSA protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of travellers, importers, exporters and/or other persons who commit criminal offences in contravention of Canada's border-related legislation.

CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants, production orders and digital forensic analysis. These violations include criminal offences under the *Customs Act*, IRPA, various food, plant and animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation.

Program Performance Analysis and Lessons Learned

In 2015–16, the CBSA exceeded its targets with regards to accepted referrals and prosecutions that resulted in convictions. The Agency continued to strengthen the Criminal Investigation Program by implementing a version of the Criminal Investigations Information Management System (CIIMS), which provides investigators with enhanced case management and reporting capability needed to manage investigations. The new version of CIIMS provides improved stability and data integrity, as well as new functionality for digital forensics and evidence gathering. The Agency also focussed efforts on updating training for investigators. The Foundations of Criminal Investigations course was developed and an online course was officially launched in March 2016, with an in-class portion in development. The Disclosure in Criminal Proceedings online course was developed and piloted in 2015–16, realigning the Criminal Investigation Program's digital forensics capacity to meet the increasing demand to support enforcement and intelligence activities.

Finally, in 2015–16 the CBSA continued to work with partners in the criminal justice system, including the Department of Justice and Public Safety Canada, to advance the *Canadian Victims Bill of Rights* (CVBR). The CVBR came into force in July 2015 and the CBSA issued the *Canadian Victims Bill of Rights Policy* for its Investigators, including complaint procedures.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
26,079,013	26,600,469	29,242,577	31,193,842	4,593,373**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is higher than the Planned Spending by $4.6 million. The majority of this variance is attributable to the increase in spending for funding received in Supplementary Estimates (Temporary Foreign Workers Program) as well as spending for paylist expenditures reimbursed through TBS central Vote 30.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
305	259	-46

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Crown counsel accepts referrals for prosecution prepared by the CBSA	Percentage of referrals for prosecution accepted by Crown	95.00%	98.00%
Individuals/businesses are convicted in order to punish and deter future contraventions	Percentage of concluded prosecutions that result in a conviction	85.00%	95.00%*

* The 10% variance between targets and results for conviction rates is a reflection of the good work of the Public Prosecution Service of Canada (PPSC) in presenting the CBSA cases accepted for prosecution. It shows that the CBSA investigators successfully work in close collaboration with the PPSC to ensure that they have all the legal evidence needed to prove the case beyond a reasonable doubt.

Program 1.5: Immigration Enforcement

Description

The Immigration Enforcement Program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada.

Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer. Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's Delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety and Emergency Preparedness. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim against the removal order is abandoned, withdrawn or denied by the IRB.

Program Performance Analysis and Lessons Learned

High priority foreign nationals remain the Agency's number one priority and the CBSA aims to remove all criminals in the removal inventory as soon as possible. However, cases identified as having impediments to removal are more complex, require additional time to mitigate identified impediments and therefore take longer to remove. While the CBSA did not meet its targets with regards to the removal of high priority foreign nationals or the removal of failed refugee claimants, it made progress in support of its commitment to develop and implement robust immigration enforcement policies while monitoring and assessing the effectiveness and impact of recent reforms. Specifically, the Agency continued to work with partners such as Correctional Service Canada (CSC) to strengthen its ability to identify, monitor, and remove criminally inadmissible persons. This includes use of the Offender Management System to have CSC notify victims when an individual has been removed, and continued efforts to find alternatives to detention.

The CBSA advanced the National Detentions program in 2015–16 to ensure that foreign nationals and permanent residents that may pose a risk to the safety and security of Canada are detained according to their assessed level of risk. As part of this program, an online course was developed and distributed to CBSA employees that focuses on the prevention of suicide and self-harm among detainees. Additionally, the Agency further strengthened consistency in detention practices and improved monitoring of the detentions program by developing and prioritizing enhanced National Detention Standards, based on feedback from internal and external stakeholders, results from recent inquests and the annual Red Cross report.

Throughout the year, the CBSA continued its on-going efforts to reduce its warrant inventory, focusing on the highest priority cases and failed refugee claimants, as well as developing new tools to locate fugitives attempting to avoid arrest or prosecution. As an on-going function, the number of immigration warrants issues in 2015–16 decreased, while warrant executions and cancellations remained constant with previous years.

In 2015–16, the CBSA continued investigating and referring cessation and vacation cases to the IRB, while enforcing removal orders for successful cessation or vacation applications. Cessation and vacation are two mechanisms that exist to remove refugee protection after it is granted. A person can have their refugee status ceased, for example, if they voluntarily re-avail themselves of the protection of their country of nationality or obtain protection from another country (citizenship). Alternatively, a person can have their refugee status vacated if the person obtained protected person status directly or indirectly via misrepresentation or the withholding of material facts relating to a relevant matter. The CBSA also finalized a review of its Immigration Hearings Program and developed an action plan to carry out the recommendations of the review to improve the overall management of its hearings-related activities.

In line with its commitment to enhance the capacity and ability of the Agency to remove foreign national criminals, failed refugee claimants and other inadmissible persons from Canada in a timely and cost-effective manner, in 2015–16 the CBSA continued to strengthen the effectiveness and efficiency of the Removals Program by negotiating readmission arrangements with foreign countries. The Guyana Readmission Arrangement was ratified on February 4, 2015; however, arrangements concerning Cuba, Jordan and China have been delayed due to factors outside of the CBSA's control. The Agency will work toward ratifying agreements with these countries into 2016–17.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
146,023,258	159,242,116	148,959,594	161,969,717	2,727,601

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
1,173	1,088	-85

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Immigration enforcement actions are focused on high priority foreign nationals and permanent residents who may pose a safety and/or security risk to Canada	Percentage of high priority foreign nationals removed from Canada compared to the high priority population in the removals inventory (based on annual average)	100.00%	83.00%*
Timely removal of failed refugee claimants who are inadmissible to Canada	Percentage of failed refugee claimants removed from Canada within 12 months of a negative decision under the new system from the Refugee Protection Division or Refugee Appeal Division	80.00%	47.00%**

* High Priority Foreign Nationals: The high priority indicator is based on all (high risk) individuals, including criminals and threats to national security, regardless of a claim being made or not. A contributing factor is that High Priority Foreign Nationals with impediments to removal are increasing in the inventory and that the cases in the inventory are more complex. Of the criminal cases left in the inventory at the end of fiscal year 2015–16, approximately 1,058 cases (66%) were identified as having impediments to removal.

** Failed Refugee Claimants: The removal inventory is becoming more complex as the volume of cases with no impediments has decreased significantly, thereby impacting removal volumes. A significant proportion of new claimants are from countries where it is difficult to obtain travel documents, therefore the cases that will enter the removal stream in the future will be difficult to remove. The 80% achievement is specific to failed refugee claimants as a result of refugee reform.

Program 1.6: Recourse

Description

The Recourse Program provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, program decisions and enforcement actions taken by the CBSA. This program ensures that their decisions are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA.

Individuals can complete a written submission if they disagree with an enforcement action or a program decision made by the CBSA or wish to submit a complaint or compliment about services. Clients are provided with a timely acknowledgement of their correspondence, before CBSA officials conduct a thorough review, taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body.

The Recourse Program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

Program Performance Analysis and Lessons Learned

In 2015–16, the Agency exceeded its targets in support of border services-related legislation through ensuring that decisions were made in a timely manner, maintaining service standards and providing exceptional client service. In 2015–16, the CBSA delivered on its commitment to implement the Recourse Content Management System, which supports the modernization of the Recourse Program and its information management systems. In addition, the Agency ensured the consistency of the Trade Appeal process in its regional offices by implementing Issue-Based Trade Appeals nationally, which simplified and streamlined the process for businesses to submit, and the Agency to consider, trade appeals. The CBSA also eliminated the backlog in enforcement appeals and enhanced the quality of enforcement decisions. In addition, the next cycle of Quality Assurance review was developed and implemented which focused on the Agency's enforcement appeal files. A report containing the findings and recommendations was produced and a corresponding action plan has been drafted. All of these activities contribute to the Recourse Program ensuring that decisions are fair and transparent and that they accurately reflect the Agency's policies and the Acts administered by the CBSA.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
11,473,302	11,277,889	11,474,246	11,322,864	44,975

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
113	110	-3

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results*
Initial contact with the appellant is timely	Percentage of enforcement appeals acknowledged in 10 days	85.00%	87.00%
Timely decision made in support of border services legislation	Percentage of enforcement appeals decided in 180 days	75.00%	94.00%
	Percentage of trade appeals decided in 180 days	70.00%	76.00%

*In 2015–16, Recourse reported its performance in "workable days" for all its service standards. When calculating the number of "workable days," all periods during which a file was in "non-workable" status were removed from the calculation (a file may be in "non-workable" status for a variety of reasons including client request or waiting for additional information from clients, among others). Going forward, performance on enforcement appeals will be reported exclusively in calendar days.

Program 1.7: Revenue and Trade Management

Description

The Revenue and Trade Management Program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. The Program ensures that appropriate trade data is collected and that the duties and taxes owed to the Government of Canada are remitted in accordance with Canadian trade laws and import requirements. Commercial importers must accurately report on their goods at the time of importation, and remit the required payment, or self-correct their entries, and pay any additional amounts owing, when they have reason to believe that trade-related reporting errors have occurred.

Program Performance Analysis and Lessons Learned

The Revenue and Trade Management Program exceeded its target for 2015–16. Over the course of the 2015–16 fiscal year, fulfilling its compliance verification function that ensures duties and fees owed on imported goods are thoroughly assessed, the CBSA completed 1,765 trade

verifications, which includes 1,278 targeted verifications that yielded over $41 million in assessed duties. This compares favorably with the $29 million and the $32 million generated by targeted verifications in 2013–14 and 2014–15 respectively and is evidence of the Agency's continuously improving ability to identify likely non-compliance. This has enabled the Agency to significantly enhance its return on investment and the overall revenue generated by targeted verifications. In addition, improved targeting on the part of the Agency minimizes the disruption to the broader trade community caused by verifying compliant importers while simultaneously encouraging voluntary compliance. The Agency also successfully expanded the scope of its Quality Assurance program to include verifications of trade incentives, and conducted nine quality assurance reviews over the course of the year.

In support of its commitment to use modern, optimal systems and processes that support the importation of goods, the Agency implemented the first phase of the CARM project, which is an innovative and modern system that strengthens financial controls and reporting by simplifying and streamlining the assessment and collection of revenue from importers. CARM Phase 1 includes ARL which manages and reports on revenues collected on administered activities on behalf of the Government of Canada. The scope of CARM Phase 2, which is currently being reviewed by selected vendors, includes capabilities such as modernizing the Financial Security Program and adding Client Registration and Program Enrolment, Customs Tariff and Ruling Information and Online Client Self-Service functions, among others. These capabilities are geared towards not only modernizing but transforming the CBSA's business.

In addition to managing trade and collecting revenues, the CBSA also provides assistance to Canadian producers who face unfair foreign competition from dumped or subsidized goods in the Canadian marketplace by carrying out its obligations under the *Special Import Measures Act* (SIMA). In 2015–16, the CBSA used the redress mechanisms contained in SIMA to protect $8.26 billion in Canadian production and safeguarded 36,787 Canadian jobs. Furthermore, the Agency enforced 48 anti-dumping and countervailing measures, issued 1,366 assessments on those measures and collected over $22 million as a result.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending*	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
102,179,578	98,440,479	102,242,056	84,407,179	-14,033,300**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is lower than the Planned Spending by $14.0 million. The CBSA faced staffing shortfalls in some regions during 2015–16 due to higher than normal attrition rates. The remaining variance is attributable to the realignment of the spending by Program and of the eManifest project as previously described under Risk Assessment.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
911	766	-145

*Represents FTE utilization

Performance Results

Expected Results	Performance Indicators*	Targets	Actual Results
Duties and taxes owed to the Government of Canada are collected in accordance with trade policies	Percentage of compliance of importers with Canada's trade laws and importing requirements	85.00%	97.00%*

*This performance indicator reports on the amount of monetarily significant non-compliance by importers, as indicated through the Agency's random verification process. The variation indicates that non-compliance, where it exists, was only monetarily significant (i.e., the non-compliance resulted in $1,000 or more of duties not being paid) in 3% of cases and thus that overall compliance was greater than the Agency's target. While the overall non-compliance rate is potentially higher, only 3% of imports had non-compliance with a substantial revenue impact exceeding $1,000 of duties owing.

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial

Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Program Performance Analysis and Lessons Learned

The CBSA made progress towards enhancing financial management over the past fiscal year. Specifically, in 2015–16, the Agency reviewed its financial policy suite and instruments. The Agency also delivered on its commitment to streamline its delegation framework, providing information sessions for over 800 of the Agency's financial delegated managers and Branch management teams. In addition, the CBSA implemented Business Warehouse and Budgeting, Planning, Forecasting and Project Management systems. These systems will support the gathering of necessary financial and operational information in order to facilitate Agency planning, budget allocation and financial forecasting. In addition, the CBSA partnered with the Canada Revenue Agency (CRA) to integrate the interface between the two Agencies, allowing the CBSA to receive Business Number information from the CRA.

In 2015–16, the CBSA made progress to advance the Agency's initiative to modernize and renew its Custodial POEs. The Agency completed a Memoranda of Understanding to engage the support of Public Services and Procurement Canada (PSPC) and Public-Private Partnerships Canada on project planning, put in place a fairness monitor to oversee the initiative, worked with PSPC to complete a Treasury Board submission to obtain contract authority to hire an engineering firm (known as an Advocate Architect) to conduct site assessments, ascertain POE building and civil conditions, and work on the analysis that will be required to obtain the best data possible to verify scope and cost estimates, and support future decisions on modernization and renewal options. The work on cost estimates and options will continue into fiscal year 2016–2017.

In 2015–16, in support of service excellence, the Agency continued to display automated border wait times at additional ports of entry as part of the *BtB Action Plan* commitments. As of March 2016, automated wait time technology has been installed at seven sites. The Peace Bridge, Queenston-Lewiston Bridge, Aldergrove, Pacific Highway and Douglas POEs have reporting capability; however, the Abbotsford-Huntingdon and Blue Water Bridge will be connected once technical difficulties have been resolved.

During 2015–16, the CBSA contributed to both the ongoing refinement of emergency management policies and procedures as well as exercising and implementing these policies and procedures in support of numerous events and exercises. As part of the *BtB Action Plan*, the CBSA continued to work with Public Safety Canada on refinements and exercises related to the bi-national *Plan for the Movement of People and Goods During an Emergency*. The Agency furthermore participated in both the advancement of procedures for managing cross border

public health emergencies and the refinement of marine event response protocols as part of the Canada – U.S. Maritime Emergency Response Plan – Maritime Operational Threat Response (MERP/MOTR) initiative.

The CBSA worked with Public Safety Canada and other departments to implement the new Continuous Improvement Federal Exercises Response that focuses on delivering value from the lessons learned process, the refinement of the Air Incident Protocol for managing air security events and implementation of the MERP. The CBSA also participated in the management of Canada – U.S. related emergency events including the movement of U.S. firefighters to support Canadian wildfire suppression; continental management of potentially contaminated vessels and cargo following the Tianjin Explosion; management of escaped convicts from the Clinton, New York correctional facility. In 2015–16, the CBSA also played an active role in Canada–U.S. discussions and exercises related to nuclear emergencies in addition to continuing its association with Regional Mutual Assistance Groups in the electricity sector to increase awareness of cross-border electricity sector worker movement during emergencies.

The CBSA continued to develop the second-language capacity of its workforce throughout 2015–16, with 1,000 employees attending online or in-class language training through the newly designed Accelerated Gap-Closing Program, which provides the opportunity to achieve an intermediate language proficiency level within 12 months. To meet the CBSA's priorities in this area, the CBSA Official Languages School is designing the next phase of the program to bring people from an intermediate to an advanced language proficiency level within 12 months.

Finally, 2015–16 saw the development of the CBSA's *People Strategy*, which sets the strategic direction for people management as we move forward with the next phase of Border Modernization. Some of the accomplishments in support of the *People Strategy* include a new onboarding process for BSOs, the creation of a Front Line Managers and Superintendents Forum and a new "Above and Beyond" award, which presents an award to nominated employees on a monthly basis. The Agency also developed and recently launched a Mental Health Strategy which would promote understanding, while raising awareness and dialogue to reduce stigma; equip employees with knowledge on how to address issues on-the-spot; and, integrate a mental health lens into CBSA programs and policies to enhance well-being and resilience. In addition, CBSA employees now have access to a variety of resources and events, including self-assessment tools, regular engagement sessions, a first-rate awareness campaign, and a dedicated *Mental Health Matters* section on the Agency's Intranet site.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
337,078,826	358,551,233	375,237,589	379,200,769	20,649,536**

* The 2015–16 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes for items such as collective agreements, severance payments, parental benefits and vacation credits.

** The Actual Spending is higher than the Planned Spending by $20.6 million. The variance is attributable to the increase in spending for funding received in Supplementary Estimates (Responding to the Syrian refugee crisis), as well as spending for paylist expenditures reimbursed through TBS central Vote 30.

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)*
2,129	2,508	379

*Represents FTE utilization

Section IV: Supplementary Information

Supporting Information on Lower-Level Programs

Supporting information on lower-level programs is available on the Canada Border Services Agency's website[iii].

Supplementary Information Tables

The following supplementary information tables are available on the Canada Border Services Agency's website[iv].

- Departmental Sustainable Development Strategy
- Internal Audits and Evaluations
- Response to Parliamentary Committees and External Audits
- Status Report on Transformational and Major Crown Projects
- User Fees, Regulatory Charges and External Fees

Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Report of Federal Tax Expenditures.[v] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

For more information on the CBSA and its activities, please visit the CBSA's website.

Contact Information for General Inquiries

By Telephone:

Within Canada: 1-800-461-9999
Outside Canada (long distance charges apply): 1-204-983-3500 or 1-506-636-5064
TTY within Canada (For those with hearing or speech impairments): 1-866-335-3237

By Email:

Contact@cbsa.gc.ca

By Mail:

Canada Border Services Agency
Ottawa, ON
Canada
K1A 0L8

Appendix: Definitions

appropriation (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (rapport ministériel sur le rendement): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)**:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)**:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (priorité)**:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)**:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (rapport sur les plans et les priorités): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (résultat): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

i. *Public Accounts of Canada 2016*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
ii. **Whole-of-Government Framework**, http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp
iii **Supporting Information on Lower-Level Programs**, http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2015-2016/index-eng.html
iv **Supplementary Information Tables**, http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2015-2016/index-eng.html
v **Report of Federal Tax Expenditures**, http://www.fin.gc.ca/purl/taxexp-eng.asp